

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF VIRGINIA

Case number (if known) Chapter 11

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Sonoma Cellar LLC

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 47-1866740

4. Debtor's address Principal place of business Mailing address, if different from principal place of business

207 King Street
Alexandria, VA 22314

Number, Street, City, State & ZIP Code

Alexandria City
County

P.O. Box, Number, Street, City, State & ZIP Code

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL) https://www.mysonomacellar.com/

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

☐ Partnership (excluding LLP)

☐ Other. Specify:

Debtor **Sonoma Cellar LLC**
Name

Case number (if known)

7. Describe debtor's business**A. Check one:**

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

7225**8. Under which chapter of the Bankruptcy Code is the debtor filing?****Check one:**

- ☐ Chapter 7
- ☐ Chapter 9

☒ **Chapter 11. Check all that apply:**

- ☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11.** If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

Debtor **Sonoma Cellar LLC**
Name

Case number (if known)

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?
- ☒ No
☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor	Relationship
District	Case number, if known
_____	_____
_____	_____

11. Why is the case filed in this district?
- Check all that apply:
- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?
- ☒ No
☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.
- Why does the property need immediate attention?** (Check all that apply.)
- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
- ☐ It needs to be physically secured or protected from the weather.
- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- ☐ Other _____
- Where is the property?** _____
Number, Street, City, State & ZIP Code
- Is the property insured?**
- ☐ No
- ☐ Yes. Insurance agency _____
Contact name _____
Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds
- Check one:
- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors
- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999 | | |

15. Estimated Assets
- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> \$0 - \$50,000 | <input type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
| <input type="checkbox"/> \$50,001 - \$100,000 | <input type="checkbox"/> \$10,000,001 - \$50 million | <input type="checkbox"/> \$1,000,000,001 - \$10 billion |
| <input type="checkbox"/> \$100,001 - \$500,000 | <input type="checkbox"/> \$50,000,001 - \$100 million | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million | <input type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion |

16. Estimated liabilities
- | | | |
|---|---|--|
| <input type="checkbox"/> \$0 - \$50,000 | <input type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
|---|---|--|

Debtor

Sonoma Cellar LLC

Case number (if known)

Name

☐ \$50,001 - \$100,000

☐ \$10,000,001 - \$50 million

☐ \$1,000,000,001 - \$10 billion

☐ \$100,001 - \$500,000

☐ \$50,000,001 - \$100 million

☐ \$10,000,000,001 - \$50 billion

☒ \$500,001 - \$1 million

☐ \$100,000,001 - \$500 million

☐ More than \$50 billion

Debtor **Sonoma Cellar LLC**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **September 24, 2024**
MM / DD / YYYY

X /s/ Daniel Wharam
Signature of authorized representative of debtor

Title **Sole member**

Daniel Wharam
Printed name

18. Signature of attorney

X /s/ Justin P. Fasano
Signature of attorney for debtor

Date **September 24, 2024**
MM / DD / YYYY

Justin P. Fasano
Printed name

McNamee Hosea, P.A.
Firm name

6404 Ivy Lane, Suite 820
Greenbelt, MD 20770
Number, Street, City, State & ZIP Code

Contact phone **301-441-2420**

Email address **jfasano@mhlawyers.com**

75983 VA
Bar number and State

Form

1065

U.S. Return of Partnership Income

OMB No. 1545-0123

For calendar year 2022, or tax year beginning _____, 2022, ending _____, 20 ____.

2022Department of the Treasury
Internal Revenue ServiceGo to **www.irs.gov/Form1065** for instructions and the latest information.

A Principal business activity	Type or Print	Name of partnership Sonoma Cellar	D Employer identification number 47-1866740
Full Service Re		Number, street, and room or suite no. If a P.O. box, see instructions. 207 King St	E Date business started 05-08-2014
B Principal product or service Full Service Re		City or town, state or province, country, and ZIP or foreign postal code Alexandria, VA 22314	F Total assets (see instructions) \$ 133,971
C Business code number 722511			

- G** Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
- H** Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify): _____
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: **3**
- J** Check if Schedules C and M-3 are attached: _____ ☐
- K** Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a	1,413,271	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a			1c 1,413,271
	2 Cost of goods sold (attach Form 1125-A)			2 501,629
	3 Gross profit. Subtract line 2 from line 1c			3 911,642
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
7 Other income (loss) (attach statement)			7	
8 Total income (loss). Combine lines 3 through 7			8 911,642	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9 538,644
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11 24,231
	12 Bad debts			12
	13 Rent			13 99,335
	14 Taxes and licenses	Wks Tax/Lic		14 69,229
	15 Interest (see instructions)			15 13,797
	16a Depreciation (if required, attach Form 4562)	16a	3,622	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b		16c 3,622
	17 Depletion (Do not deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19 4,282
20 Other deductions (attach statement)	Statement #4		20 142,789	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21 895,929	
22 Ordinary business income (loss). Subtract line 21 from line 8			22 15,713	
Tax and Payment	23 Interest due under the look-back method - completed long-term contracts (attach Form 8697)			23
	24 Interest due under the look-back method - income forecast method (attach Form 8866)			24
	25 BBA AAR imputed underpayment (see instructions)			25
	26 Other taxes (see instructions)			26
	27 Total balance due. Add lines 23 through 26			27
	28 Payment (see instructions)			28
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed			29
	30 Overpayment. If line 28 is larger than line 27, enter overpayment			30

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

Daniel Wharam

Signature of partner or limited liability company member

Date

May the IRS discuss this return with the preparer shown below? See instructions. ☒ **Yes** ☐ **No****Paid Preparer Use Only**

Print/Type preparer's name

Joseph Love

Preparer's signature

Joseph Love

Date

04-25-2023Check ☐ if self-employed

PTIN

Firm's name

Love Low Taxes Inc

Firm's EIN

Firm's address

PO Box 15150**Arlington, VA 22215**Phone no. **(703) 375-9671**

For Paperwork Reduction Act Notice, see separate instructions.

EEA

Form 1065 (2022)

Form 1065 (2022)

Sonoma Cellar

47-1866740

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Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:	Yes	No
a <input type="checkbox"/> Domestic general partnership		
b <input type="checkbox"/> Domestic limited partnership		
c <input checked="" type="checkbox"/> Domestic limited liability company		
d <input type="checkbox"/> Domestic limited liability partnership		
e <input type="checkbox"/> Foreign partnership		
f <input type="checkbox"/> Other:		
2 At the end of the tax year:		
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		X
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership SEE 1065B1 . .	X	
3 At the end of the tax year, did the partnership:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
4 Does the partnership satisfy all four of the following conditions?	Yes	No
a The partnership's total receipts for the tax year were less than \$250,000.		
b The partnership's total assets at the end of the tax year were less than \$1 million.		
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.		X
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?		X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
8 At any time during calendar year 2022, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country		X
9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		X
10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X

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Sonoma Cellar

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Schedule B Other Information (continued)

	Yes	No
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions		
14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership		X
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return 0		
16 a Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions		X
b If "Yes," did you or will you file required Form(s) 1099?		
17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return		
18 Enter the number of partners that are foreign governments under section 892		
19 During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		X
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		X
22 During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions		X
If "Yes," enter the total amount of the disallowed deductions \$		
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the partnership satisfy one or more of the following? See instructions		X
a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the partnership has business interest expense.		
c The partnership is a tax shelter (see instructions) and the partnership has business interest expense.		
If "Yes" to any, complete and attach Form 8990.		
25 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter the amount from Form 8996, line 15 \$		
26 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership		
Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		X
28 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions.		
Percentage: By vote: By value:		X
29 Reserved for future use		
30 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions		X
If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3		
If "No," complete Designation of Partnership Representative below.		

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR **Daniel Wharam**U.S. address **2300 Valley Drive**of PR **Alexandria VA 22302**

U.S. phone

number of PR

(434) 284-2252

If the PR is an entity, name of the designated individual for the PR

U.S. address of
designated individualU.S. phone number of
designated individual

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	15,713
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a 3c		
	4 Guaranteed payments: a Services 4a b Capital 4b		
	c Total. Add lines 4a and 4b 4c		
	5 Interest income 5		
	6 Dividends and dividend equivalents: a Ordinary dividends 6a		
	b Qualified dividends 6b c Dividend equivalents 6c		
	7 Royalties 7		
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065)) 8			
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065)) 9a			
b Collectibles (28%) gain (loss) 9b			
c Unrecaptured section 1250 gain (attach statement) 9c			
10 Net section 1231 gain (loss) (attach Form 4797) 10		411,562	
11 Other income (loss) (see instructions) Type: 11			
Deductions	12 Section 179 deduction (attach Form 4562) 12		4,097
	13a Contributions 13a		
	b Investment interest expense 13b		
	c Section 59(e)(2) expenditures: (1) Type: (2) Amount: 13c(2)		
d Other deductions (see instructions) Type: 13d			
Self-Employment	14a Net earnings (loss) from self-employment 14a		689
	b Gross farming or fishing income 14b		
	c Gross nonfarm income 14c		39,962
Credits	15a Low-income housing credit (section 42(j)(5)) 15a		
	b Low-income housing credit (other) 15b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 15c		
	d Other rental real estate credits (see instructions) Type: 15d		
	e Other rental credits (see instructions) Type: 15e		
	f Other credits (see instructions) Type: 15f		
Inter-national	16 Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items-International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/> Qualified for exception to filing Schedule K-2		
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment 17a		
	b Adjusted gain or loss 17b		
	c Depletion (other than oil and gas) 17c		
	d Oil, gas, and geothermal properties - gross income 17d		
	e Oil, gas, and geothermal properties - deductions 17e		
	f Other AMT items (attach statement) 17f		
Other Information	18a Tax-exempt interest income 18a		
	b Other tax-exempt income 18b		
	c Nondeductible expenses 18c		
	19a Distributions of cash and marketable securities 19a		500,000
	b Distributions of other property 19b		
	20a Investment income 20a		
	b Investment expenses 20b		
	c Other items and amounts (attach statement)		
21 Total foreign taxes paid or accrued 21			

Analysis of Net Income (Loss) per Return						1	423,178
1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21						
2	Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners						
b	Limited partners		423,178				

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				106,140
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets	159,094		159,094	
b	Less accumulated depreciation	127,641	31,453	131,263	27,831
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets		31,453		133,971
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				311,275
20	Other liabilities (attach statement)				
21	Partners' capital accounts		31,453		(177,304)
22	Total liabilities and capital		31,453		133,971

Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return			
Note: The partnership may be required to file Schedule M-3. See instructions.			
1	Net income (loss) per books	427,275	6
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):
3	Guaranteed payments (other than health insurance)		a Tax-exempt interest \$
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize):
a	Depreciation \$		a Depreciation \$ 4,097
b	Travel and entertainment \$		4,097
5	Add lines 1 through 4	427,275	8 Add lines 6 and 7
			9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5
			423,178

Schedule M-2 Analysis of Partners' Capital Accounts			
1	Balance at beginning of year	(154,379)	6 Distributions: a Cash
2	Capital contributed: a Cash	50,000	b Property
	b Property		7 Other decreases (itemize):
3	Net income (loss) (see instructions)	427,275	8 Add lines 6 and 7
4	Other increases (itemize):		500,000
5	Add lines 1 through 4	322,896	9 Balance at end of year. Subtract line 8 from line 5
			(177,104)

Document Page 11 of 24
Sonoma Cellar LLC

Balance Sheet
As of August 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Bill.com Money Out Clearing	0.00
Cash Drawer	0.00
PayPal	25.29
PNC Operating_8695	29,162.47
Stripe ACH Clearing Account	0.00
Toast ACH Clearing Account	0.00
WF Checking_4466	0.00
WF Checking_4474	0.00
Total Bank Accounts	\$29,187.76
Other Current Assets	
Payments to deposit	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$29,187.76
TOTAL ASSETS	\$29,187.76
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	144,056.61
Total Accounts Payable	\$144,056.61
Credit Cards	
3014	0.00
PNC Business_8820	0.00
Total Credit Cards	\$0.00
Other Current Liabilities	
Gift Card Liability	1,525.14
Intercompany Payable	154,644.95
Sales & Meals tax to pay	11,528.09
Short-term business loans	
Myllenbeck Promissory Note	150,000.00
Toast Business Loan	25,247.57
Loan Origination Fees	-5,049.52
Total Toast Business Loan	20,198.05
Total Short-term business loans	170,198.05
Tips Payable	3,968.27
Total Other Current Liabilities	\$341,864.50
Total Current Liabilities	\$485,921.11

Document Page 12 of 24
Sonoma Cellar LLC**Balance Sheet**

As of August 31, 2024

		TOTAL
Long-Term Liabilities		
Long-term business loans		
Business Loan		0.00
Total Long-term business loans		0.00
Total Long-Term Liabilities		\$0.00
Total Liabilities		\$485,921.11
Equity		
Opening balance equity		-564,653.92
Owner draws		-37,182.14
Retained Earnings		-107,291.53
Net Income		252,394.24
Total Equity		\$ -456,733.35
TOTAL LIABILITIES AND EQUITY		\$29,187.76

Sonoma Cellar LLC

Profit and Loss

August 2024

	TOTAL
Income	
Sales	
Restaurant Sales	
Alcoholic Beverages - Off Premises	0.00
Alcoholic Beverages - On Premises	33,085.95
Food & Beverages - Off Premises	0.00
Food & Beverages - On Premises	21,634.44
Music	0.00
Patio rental	0.00
Total Restaurant Sales	54,720.39
Total Sales	54,720.39
Sales of Product Income	
Wine Club Subscription	1,795.00
Total Sales of Product Income	1,795.00
Total Income	\$56,515.39
Cost of Goods Sold	
Cost of goods sold	
Alcoholic Beverages	10,947.08
Food & Drinks	3,731.92
Total Cost of goods sold	14,679.00
Total Cost of Goods Sold	\$14,679.00
GROSS PROFIT	\$41,836.39
Expenses	
Building & property rent	7,911.00
Employee benefits	
Worker's compensation insurance	135.03
Total Employee benefits	135.03
General business expenses	
Bank fees & service charges	1,396.98
Total General business expenses	1,396.98
Interest paid	-4,448.35
Legal & accounting services	
Legal fees	14,748.75
Total Legal & accounting services	14,748.75
Management Fee	12,686.25
Office expenses	
Merchant account fees	1,526.05
Payroll Processing Fees	262.50
Software & apps	924.55
Total Office expenses	2,713.10

Sonoma Cellar LLC

Profit and Loss

August 2024

	TOTAL
Payroll expenses	
Payroll taxes	2,169.90
Wages	
Regular	15,154.77
Tip Share	-867.15
Wages Tipped Hours	3,863.65
Total Wages	18,151.27
Total Payroll expenses	20,321.17
Penalties	-177.14
Pest Control	280.00
Repairs & maintenance	662.72
Restaurant Entertainment	800.00
Supplies	
Restaurant & Kitchen Supplies	9,789.46
Uniforms	188.62
Total Supplies	9,978.08
Suspense	0.00
Taxes paid	
Property taxes	1,164.00
Total Taxes paid	1,164.00
Utilities	
Electricity	1,057.20
Gas	63.00
Total Utilities	1,120.20
Vehicle expenses	686.25
Total Expenses	\$69,978.04
NET OPERATING INCOME	\$ -28,141.65
Other Income	
Other income	0.00
Total Other Income	\$0.00
NET OTHER INCOME	\$0.00
NET INCOME	\$ -28,141.65

Sonoma Cellar LLC**Statement of Cash Flows**

January - August, 2024

	TOTAL
OPERATING ACTIVITIES	
Net Income	252,394.24
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Payable (A/P)	112,478.81
3014	0.00
PNC Business_8820	0.00
Gift Card Liability	-450.79
Intercompany Payable:Due To/From Fontaine Cafe	105,971.66
Intercompany Payable:Due To/From Grape & Bean	92.56
Intercompany Payable:Due To/From Kaizen Tavern	-1,962.00
Intercompany Payable:Due To/From Owners	12,182.14
Sales & Meals tax to pay	6,059.75
Short-term business loans:Toast Business Loan	25,247.57
Short-term business loans:Toast Business Loan:Loan Origination Fees	-5,049.52
Tips Payable	458.36
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	255,028.54
Net cash provided by operating activities	\$507,422.78
FINANCING ACTIVITIES	
Long-term business loans:Business Loan	-540,693.02
Owner draws	-20,000.00
Net cash provided by financing activities	\$ -560,693.02
NET CASH INCREASE FOR PERIOD	\$ -53,270.24
Cash at beginning of period	82,458.00
CASH AT END OF PERIOD	\$29,187.76

Fill in this information to identify the case:

Debtor name Sonoma Cellar LLC

United States Bankruptcy Court for the: EASTERN DISTRICT OF VIRGINIA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on September 24, 2024

X /s/ Daniel Wharam

Signature of individual signing on behalf of debtor

Daniel Wharam

Printed name

Sole member

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **Sonoma Cellar LLC**
 United States Bankruptcy Court for the: **EASTERN DISTRICT OF VIRGINIA**
 Case number (if known): _____

☐ Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Elizabeth/ Richard Myllenbeck 6417 Fleetside Court Alexandria, VA 22310		Contract Dispute	Contingent Unliquidated Disputed			\$700,000.00
Fontaine Caffé, LLC 119 South Royal Street Alexandria, VA 22314		Management fee				\$114,176.25
Donohue Themak + Miller, PLC 117 Oronoco Street Alexandria, VA 22314		Legal				\$26,243.75
Love Low Taxes Inc. 4652 Kell Ln Arlington, VA 22215		Accounting				\$12,303.36
Dominion Energy P.O. Box 26543 Richmond, VA 23290		Electric				\$2,351.22
Buckhead Meat Seafood 1920 Stanford Court Hyattsville, MD 20785		Food Vendor				\$1,885.69
Sarca Services Llc 1504 James st Woodbridge, VA 22191		Plumbing				\$1,830.00
Visit Alexandria 221 King Street Alexandria, VA 22314		Advertising				\$570.00

Debtor **Sonoma Cellar LLC**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Highland Eco Pest Control 7812 Delano Road Clinton, MD 20735		Pest Control				\$280.00
Baguette Republic LLC 43766 Trade Center Place Suite 105 Sterling, VA 20166		Vendor				\$34.80
Internal Revenue Service Centralized Insolvency Operati P.O. Box 7346 Philadelphia, PA 19101-7346		Notice only				\$0.00
Small Business Administration 409 3rd St SW Washington, DC 20416		All assets	Disputed	Unknown	\$0.00	Unknown

United States Bankruptcy Court
Eastern District of Virginia

In re **Sonoma Cellar LLC**

Debtor(s)

Case No.

Chapter

11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept and received a retainer of _____ \$ **21,738.00**

The undersigned shall bill against the retainer at an hourly rate of _____ \$ **0.00**

[Or attach firm hourly rate schedule.] Debtor(s) have agreed to pay all Court approved fees and expenses exceeding the amount of the retainer.

2. The source of the compensation paid to me was:

☐ Debtor ☒ Other (*specify*) **Daniel Wharam. See attached for rates.**

3. The source of compensation to be paid to me is:

☒ Debtor ☐ Other (*specify*)

4. ☒ I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

☐ I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation, is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- Representation of the debtor in adversary proceedings and other contested bankruptcy matters;
- Other provisions as needed:

6. By agreement with the debtor(s), the above-disclosed fee does not include the following services:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

September 24, 2024

Date

/s/ Justin P. Fasano

Justin P. Fasano

Signature of Attorney

McNamee Hosea, P.A.

Name of Law Firm

6404 Ivy Lane, Suite 820

Greenbelt, MD 20770

301-441-2420 Fax: 301-982-9450

Current Hourly Rates*EFFECTIVE as of 1/1/2023***Partners:**

Robert J. Kim	RJK	\$525
John P. Lynch	JPL	\$525
Garth E. Beall	GEB	\$525
Daniel F. Lynch	DFL	\$475
Mark W. Schweitzer	MWS	\$460
Kevin M. Tracy	KMT	\$500
Brent M. Ahalt	BMA	\$450
Chris L. Hamlin	CLH	\$400
Craig M. Palik	CMP	\$425
Charles H. Henderson	CHH	\$400
Esther A. Streete	EAS	\$475
Matthew C. Tedesco	MCT	\$475
Janet M. Nesse	JMN	\$525
Danielle M. Cruttenden	DMC	\$400
Steve L. Goldberg	SLG	\$425
Jennifer M. Alexander	JMA	\$450
Lindsey K. Erdmann	LKE	\$400
Justin P. Fasano	JPF	\$400
Aaron D. Neal	ADN	\$400

Senior Counsel:

Gregory R. Hislop	GRH	\$375
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Of Counsel:

Milton D. Jernigan, II	MDJ	\$475
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Associates:

Alexander P.R. Ward	AW	\$300
Kelly S. Kylis	KSK	\$325
Michael L. Brown	MB	\$275
C. Ryan Cohill	CRC	\$300
Erin B. McAuliffe	EBM	\$300
Doan T. Phan	DTP	\$300
Justin M. Ginsburg	JG	\$325
James C. Tuomey	JCT	\$325
Andryse P. Leukeu	APL	\$285

Land Use Coordinator:

Bryan C. Spell	BCS	\$250
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Paralegals/Legal Assistants/Law Clerks/File Clerks:

Based on experience, work performed and particular expertise.	\$100 to \$250
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Expenses

Photocopies	B/W	\$.20/page
	Color	\$.30/page
Prints	B/W >10 pages	\$.10/page
	Color > 10 pages	\$.15/page
Postage	Billed at Current USPS Rates	
Telephone	Billed at cost for Long Distance outside of the metro	
Charges	D.C. area and for Conference Calls	
Costs	Billed at cost. All expenses to include, but not limited	
Advanced	to, filing fees, court costs, deposition costs, eDiscovery	
	costs, expert witness fees, records searches, courier	
	and delivery fees, etc. are billed at cost.	

Baguette Republic LLC
43766 Trade Center Place
Suite 105
Sterling, VA 20166

Buckhead Meat Seafood
1920 Stanford Court
Hyattsville, MD 20785

Capital Seaboard
Po Box 23191
New York, NY 10087

Chester Garvin & Sons, Inc.
49 East Reed Avenue
Alexandria, VA 22305

Dempsey Uniform & Linen Supply
1200 Mid Valley Drive
Jessup, PA 18434

Dominion Energy
P.O. Box 26543
Richmond, VA 23290

Donohue Themak + Miller, PLC
117 Oronoco Street
Alexandria, VA 22314

Elizabeth/ Richard Myllenbeck
6417 Fleetside Court
Alexandria, VA 22310

Fontaine Caffé, LLC
119 South Royal Street
Alexandria, VA 22314

Highland Eco Pest Control
7812 Delano Road
Clinton, MD 20735

Internal Revenue Service
Centralized Insolvency Operati
P.O. Box 7346
Philadelphia, PA 19101-7346

International Gourmet Foods, I
13405 Telegraph Road
Woodbridge, VA 22192

Love Low Taxes Inc.
4652 Kell Ln
Arlington, VA 22215

Manolo & Son LLC
809 Pendleton Street
Alexandria, VA 22314

Matthew A. Clary III
Law Office of Matthew A Clary
10114 Farrcroft Drive
Fairfax, VA 22030

Sarca Services Llc
1504 James st
Woodbridge, VA 22191

Small Business Administration
409 3rd St SW
Washington, DC 20416

Social Edge LLC
201 North Union Street
Alexandria, VA 22314

Sysco Eastern Maryland, LLC
33300 Peach Orchard Road
Pocomoke City, MD 21851

Virginia ABC
7450 Freight Way
Mechanicsville, VA 23116

Virginia Department of Taxatio
Po Box 1777
Richmond, VA 23218-1777

Visit Alexandria
221 King Street
Alexandria, VA 22314

Washington Gas
P.O. Box 37747
Philadelphia, PA 19101

WebBank
215 S. State Street
Suite 1000
Salt Lake City, UT 84111

**United States Bankruptcy Court
Eastern District of Virginia**

In re **Sonoma Cellar LLC**

Debtor(s)

Case No.

Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Sonoma Cellar LLC** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

☒ None [*Check if applicable*]

September 24, 2024

Date

/s/ Justin P. Fasano

Justin P. Fasano

Signature of Attorney or Litigant

Counsel for **Sonoma Cellar LLC**

McNamee Hosea, P.A.

6404 Ivy Lane, Suite 820

Greenbelt, MD 20770

301-441-2420 Fax:301-982-9450

jfasano@mhlawyers.com